

**COUNTY OF SAN DIEGO, CALIFORNIA**  
**BOARD OF SUPERVISORS POLICY**

**Subject** Authorization for the County Treasurer-Tax Collector to Act for the Board of Supervisors to Implement Revenue and Taxation Code Sections 3730, 3730.1 and 3731 to Provide for Refunds Relating to Sales of Tax-defaulted Property

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Purpose

To implement the Board of Supervisors' resolution adopted pursuant to Revenue and Taxation Code Section 3731.1 which authorizes the County Treasurer-Tax Collector to execute the Board's authority to provide for refunds of the purchase price and taxes paid with respect to sales of tax-defaulted property.

Background

Section 3731.1 was added to the Revenue and Taxation Code effective January 1, 1984 to permit a board of supervisors to authorize any county officer to perform on its behalf any act required or authorized to be performed by the board under Revenue and Taxation Code Sections 3730, 3730.1 or 3731. Those sections relate to the refund of the purchase price and/or taxes paid with respect to tax-defaulted property which should not have been sold because at the time of sale it belonged to the United States, to this state, a city, or other political subdivision of this state, or otherwise was not subject to sale for non-payment of taxes.

Policy

1. It is the policy of the Board of Supervisors that pursuant to Revenue and Taxation Code Section 3731.1 the County Treasurer-Tax Collector is authorized to perform on behalf of this Board the following specified acts:

- (a) (1) As authorized by Revenue and Taxation Code Section 3730, order the refund of the amount paid as the purchase price of property which the Treasurer-Tax Collector determines should not have been sold because at the time of sale it belonged to the United States, this state, a city or other political sub-division of this state.
- (2) No order for refund under subparagraph (1) shall be made except on the filing of a claim verified by the person who paid the purchase price, his guardian, executor, or administrator and filed within three years after the Treasurer-Tax Collector makes and gives notice of the determination required in subparagraph (1).
- (b) (1) As authorized by Revenue and Taxation Code Section 3730.1, order the refund of all taxes paid on property which the Treasurer-Tax Collector determines pursuant to subparagraph (1) of subdivision (a) should not have been sold.

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- (2) No order for refund under this subdivision shall be made except upon the filing of a claim verified by the person who paid the tax, his guardian, executor or administrator filed within three years after the Treasurer-Tax Collector makes and gives notice of the determination required by subparagraph (1). No refund shall be made under this subdivision for any year in which the property did not belong to the United States, this state, a city, or other political subdivision of this state.
- (c) (1) As authorized by Revenue and Taxation Code Section 3731, order the refund of the amount paid as the purchase price of tax-defaulted property whenever it is determined by the Treasurer-Tax Collector, and upon written approval of the County Counsel, that the property should not have been sold for taxes. The refund shall be made in the same manner as a refund of an overpayment of tax.
- (2) No order for refund under subparagraph (1) shall be made except upon execution by the purchaser of the property of a quitclaim deed to the assessee reconveying to the assessee all the right, title and interest of the assessee in the property which such purchaser obtained by the deed of the Treasurer-Tax Collector.

2. Auditor and Controller to keep records. As required by Revenue and Taxation Code Section 3731.1, the County Auditor and Controller shall record each act performed under the authorization provided for herein.

Sunset Date

This policy will be reviewed for continuance by 12-31-12

Board Action

11/6/84 (43)

03/14/06 (11)